

**AGENDA**  
**SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)**  
**March 8, 2022 at 12:30 p.m.**

**This is an in-person meeting scheduled in the SBAB Auditorium (1450 N. E. 2<sup>nd</sup> Avenue, Miami).  
 Virtual participation may also be allowed once the ABAC's physical quorum is established.  
 Attendees to this meeting must wear a mask and observe proper social distancing guidelines.  
 Contact Person: Chief Auditor Jon Goodman, CPA, CFE Tel. No.: 305-995-1318**

1. Welcome and Introductions	Mr. Christopher Norwood, J.D. ABAC Chair
2. <a href="#">Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of February 1, 2022 (ACTION)</a>	Mr. Christopher Norwood, J.D. ABAC Chair
<b>AUDIT REPORTS:</b>	
3. The School Board of Miami-Dade County, Florida, Single Audit Reports, Fiscal Year Ended June 30, 2021, Management Letter and Independent Accountant's Report in Accordance with Chapter 10.800 of the Rules of the Auditor General of the State of Florida <b>(ACTION)</b>	Mr. Brett Friedman, Partner RSM US LLP  Mr. Ron Y. Steiger, Chief Financial Officer
4. <a href="#">Presentation of the Financial Statements of the Magnet Educational Choice Association, Inc. (MECA) for FYE June 30, 2021 And Independent Auditors Report (ACTION)</a>	Mr. Jon Goodman, Chief Auditor  Mr. Jose Bueno, Chief of Staff  Mr. Regino Rodriguez, Partner HLB Gravier, LLP Certified Public Accountants  Mr. William O. McAuliff, Jr., Executive Director
5. <a href="#">Presentation of the Financial Statements of The Foundation for New Education Initiatives, Inc. for the Year Ended June 30, 2021 (ACTION)</a>	Mr. David Hollander, Audit Partner Ms. Vivian M. Gant, Audit Director BDO USA, LLP  Ms. Ann de las Pozas, Executive Director  Mr. Ron Y. Steiger, Chief Financial Officer
6. <a href="#">Internal Audit Report - Selected Schools and Centers (ACTION)</a>	Mr. Jon Goodman, Chief Auditor  Dr. John D. Pace, Chief Operating Officer  Ms. Tamara Wain, Assistant Chief Auditor

**The next Audit and Budget Advisory Committee Meeting is scheduled for  
 May 10, 2022 at 12:30 p.m.**

**AGENDA**  
**SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)**  
**March 8, 2022 at 12:30 p.m.**

**This is an in-person meeting scheduled in the SBAB Auditorium (1450 N. E. 2<sup>nd</sup> Avenue, Miami).  
 Virtual participation may also be allowed once the ABAC's physical quorum is established.  
 Attendees to this meeting must wear a mask and observe proper social distancing guidelines.  
 Contact Person: Chief Auditor Jon Goodman, CPA, CFE Tel. No.: 305-995-1318**

7. <a href="#">Internal Audit Report - Audit of the District-Issued Instructional Mobile Devices (ACTION)</a>	Mr. Jon Goodman, Chief Auditor Dr. Sylvia J. Diaz, Chief Academic Officer Mr. Luis O. Baluja, District Director, IT Audits
8. <a href="#">Presentation for 31 of 139 Charter Schools Audited Financial Statements FYE June 30, 2021 (ACTION)</a>	Mr. Jon Goodman, Chief Auditor  Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support  Mr. Michael A. Hernandez Internal Audit Supervisor
<ul style="list-style-type: none"> <li>• Academy for International Education Charter School</li> <li>• Academy for International Education Upper Charter School for Science and Technology</li> <li>• Archimedean Academy</li> <li>• Archimedean Middle Conservatory</li> <li>• Archimedean Upper Conservatory</li> <li>• Aventura City of Excellence School</li> <li>• Ben Gamla Charter School Kendall</li> <li>• C.G. Bethel High School</li> <li>• Chambers High School</li> <li>• City of Hialeah Educational Academy, Inc.</li> <li>• Don Soffer Aventura High School</li> <li>• Doral Academy Charter Middle School</li> <li>• Doral Academy High School</li> <li>• Doral Academy of Technology</li> <li>• Doral Performing Arts and Entertainment Academy</li> <li>• Downtown Doral Charter Elementary School, Inc.</li> </ul>	<ul style="list-style-type: none"> <li>• Downtown Doral Charter Upper School, Inc.</li> <li>• Integrated Science and Asian Culture Academy, Inc.</li> <li>• International Studies Charter High School</li> <li>• International Studies Charter Middle School</li> <li>• International Studies Virtual Academy</li> <li>• Just Arts and Management Charter Middle School</li> <li>• Keys Gate Charter School</li> <li>• Miami Arts, Inc.</li> <li>• Miami Children's Museum Charter School, Inc.</li> <li>• Renaissance Elementary Charter School</li> <li>• Renaissance Middle Charter School</li> <li>• South Florida Autism Charter Schools, Inc.</li> <li>• The Doral Academy</li> <li>• The Miami Boarding School, Inc. dba The SEED School of Miami</li> <li>• Theodore R. and Thelma A. Gibson Charter School</li> </ul>
<b>OTHER REPORTS:</b>	
9. <a href="#">Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
<b>OLD BUSINESS:</b>	ABAC Members
<b>NEW BUSINESS:</b>	ABAC Members
<b>ADJOURNMENT</b>	Mr. Christopher Norwood, J.D. ABAC Chair

*Two or more members of The School Board of Miami-Dade County, Florida may be present and may participate at this meeting.*

**The next Audit and Budget Advisory Committee Meeting is scheduled for  
 May 10, 2022 at 12:30 p.m.**